EXHIBIT Q

[FORM 1] ※ For Illustration Only

Application For Certification Of Tax Paid (or Due) On Korean Source Income Of Nonresidents									Perid Immedia (1)
① Payer	② Name		Hyundai Electronics Ind. Co. Ltd.			①Business Registration Number		126-81-03725	
	④ Address		San 136-1, Ami-rl, Bubal-eub, Ichon -Kun Kyungi-do, Korea			3 Phone Number		741- 0661	
© Recipient	7 Name		WANG			(E) Resident Country		A Z U	
+	Address		D1851 MA, Lowell, One Industrial Avenue U.S.A						
OPTax Computation	DEind Of Income	⑦Date Payment	ØTai or Exe	⊗ Tax Base	®Ta1 Rate	16) Tax Calculated	17) Tax Red -ucedorExe	1	19) Paid or Not
	Royalty	95. 02	Tax	\$3, 987. 00	16. 125%	\$642.90	-	\$642.90	To Pay

I hereby request that you certify the tax liability on the amount to be remitted to the non-resident or foreign corporation is as above

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Applicant: B. E. 1 Co.

To Director of Ichon District Tax Office

Attachment: 1. A copy of the document certifying the resident country of payee.

- 2. A copy of Notice of the government's certificate and/or the contract on which the payment is based. (not required when no change has been made to the contract already presented)
- 3. In case of dividend, financial statements of the paying corporation and the documents showing the computation of tax reduction for each year the dividend is sourced.
- 4. A copy of the tax receipt (in case the tax has been been paid)
- 5. In case the amount is non-taxable in korea, documents evidencing the conformity to the relevant provisions of the law.

I hereby certify that the avove computation of tax liability is correct provided that the documents submitted by the applicant are true and reflect all the relevant facts and circumstances.

Director of Ichon District Tax Office